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ABSTRACT

This report is an analysis, by nationally accepted classification, of current operating revenue and expenditures for the West Virginia state system of higher education for fiscal year 1973-74. Data are presented for total operating revenue expenditures, regular educational and general revenue and expenditures, percentage distribution of regular educational and general revenue and expenditures to eight sources, regular educational and general revenue and expenditures per full-time-equivalent (FTE) student, sponsored research revenue and expenditure, auxiliary enterprise revenue, student aid revenue, and West Virginia University Medical Center revenue. (HJM)

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WEST VIRGINIA'S STATE SYSTEM OF HIGHER EDUCATION

ANNUAL REPORT

1973-74

CURRENT OPERATING REVENUE AND EXPENDITURES

DECEMBER 1974

Prepared by
Finance and Facilities Section

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* * * * * * * * * * *

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Chancellor

December 1974

3/4

INSTITUTIONS PRESENTED IN THIS REPORT[a]

Universities

Marshall University, Huntington

West Virginia University, Morgantown

Graduate College

West Virginia College of Graduate Studies, Institute

Four-Year Colleges

Bluefield State College, Bluefield

Concord College, Athens

Fairmont State College, Fairmont

Glenville State College, Glenville

Shepherd College, Shepherdstown

West Liberty State College, West Liberty

West Virginia Institute of Technology, Montgomery

West Virginia State College, Institute

Community Colleges

Parkersburg Community College, Parkersburg

Southern West Virginia Community College, Logan

West Virginia Northern Community College, Wheeling

Branch College

Potomac State College of West Virginia University, Keyser

[a]The listed institutions' names and status are presented as of June 30, 1974, the date of material analyzed for this report.

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INTRODUCTION

Since its establishment in 1969 as the governing board for the state system of higher education, the Board of Regents has worked to develop complete data on many aspects of the state system. This annual report is an analysis, by nationally accepted classifications, of current operating revenue and expenditures for the West Virginia state system of higher education for fiscal year 1973-74.

By design, this Current Fund analysis does not include other fund groups, such as Loan Funds (student loans), Agency Funds (institution acting as fiscal agent on behalf of payor), Plant Funds (property acquisition, bond principal payments, new construction, etc.), and the like.

The tables presented in the report attempt to group similar institutions; however, the reader should note that institutions differ even within subcategories and are often not peers for many kinds of comparisons. Such factors as enrollment differentials, scope and levels of programs, funding levels, geographic locations, and others must be taken into consideration.

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In West Virginia, the community colleges are considered a peer group and the four-year colleges form another peer group. Marshall University, West Virginia University, the West Virginia College of Graduate Studies, and Potomac State College of West Virginia University are not comparable with each other or with any other West Virginia institution of higher education. Peers for these institutions are found in other states.

This fourth annual financial report, as in the three previous reports, classifies operating revenue and expenditures according to three major categories--Educational and General, Auxiliary Enterprise, and Student Aid. Data for the Medical Center of West Virginia University are shown separately and constitute another category.

It should be noted that no standard ratio or relationship is expected to exist among the major categories, as institutions vary with respect to the degree to which they undertake to feed, house, and provide services for students, faculty, and staff.

The introduction tables which follow summarize, by institution and by category, operating revenue and expenditures for 1973-74. They show that operating revenue for the state system in 1973-74 totaled 149.5 million dollars and that 148.5 million dollars was spent for current operations.

Following the Introduction, Section One of the report presents and discusses detail data relating to revenue, and Section Two of the report presents and discusses detail data relating to expenditures. The Appendix presents supplemental data concerning regular educational and general revenue and expenditures.

Elwin Bresette, Director
Finance and Facilities

TOTAL OPERATING REVENUE, FISCAL YEAR 1973-74

Institution	Educational and General			Auxiliary Enterprise Operations	Student Aid	Medical Center	Sub-Total	Change in Operating Reserves Expended From (Added To)	Total
	Regular	Sponsored Research	Sub-Total						
Universities:									
Marshall	12,596,332	107,921	12,704,253	3,944,885	654,034	---	17,303,172	(133,814)	17,169,358
West Virginia	40,056,566	2,842,206	42,898,772	8,524,784	1,028,317	32,345,480	84,797,353	440,695	85,238,048
Graduate College:									
W. Va. College of Graduate Studies	1,737,606	---	1,737,606	---	20,846	---	1,758,452	42,420	1,800,872
Four-Year Colleges:									
Bluefield State	2,143,633	---	2,143,633	160,138	109,373	---	2,413,144	8,522	2,421,666
Concord	3,263,223	1,514	3,264,737	1,082,813	211,788	---	4,559,338	2,903	4,562,241
Fairmont State	4,987,158	---	4,987,158	940,144	188,819	---	6,116,121	13,427	6,129,548
Glenville State	2,589,947	---	2,589,947	945,472	133,509	---	3,668,928	14,413	3,683,341
Shepherd	2,906,050	9,017	2,915,067	1,150,922	130,978	---	4,196,967	(340,533)	3,856,434
West Liberty State	4,175,373	---	4,175,373	1,772,938	310,644	---	6,258,955	(152,102)	6,106,853
W. Va. Institute of Technology	4,679,616	---	4,679,616	1,153,441	164,985	---	5,998,042	(229,217)	5,768,825
W. Va. State	4,855,583	11,534	4,867,117	731,011	117,125	---	5,715,253	(359,910)	5,355,343
Community Colleges:									
Parkersburg	1,795,730	---	1,795,730	140,818	48,502	---	1,985,050	(136,211)	1,848,839
Southern W. Va.	1,340,416	---	1,340,416	23,838	67,781	---	1,432,035	(74,764)	1,357,271
W. Va. Northern	1,103,079	---	1,103,079	57,936	103,515	---	1,264,530	(67,624)	1,196,906
Branch College:									
Potomac State	1,519,920	---	1,519,920	460,334	64,015	---	2,044,269	(24,261)	2,020,008
TOTAL All Institutions	89,750,232	2,972,192	92,722,424	21,089,474	3,354,231	32,345,480	149,511,609	(996,056)	148,515,553

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TOTAL OPERATING EXPENDITURES, FISCAL YEAR 1973-74

Institution	Educational and General			Auxiliary Enterprise Operations	Student Aid	Medical Center	Total
	Regular	Sponsored Research	Sub-Total				
Universities:							
Marshall	12,383,991	107,921	12,491,912	4,060,603	616,843	---	17,169,358
West Virginia	40,618,714	2,842,206	43,460,920	8,514,323	994,326	32,268,479	85,238,048
Graduate College:							
W. Va. College of Graduate Studies	1,780,026	---	1,780,026	---	20,846	---	1,800,872
Four-Year Colleges:							
Bluefield State	2,115,863	---	2,115,863	146,149	159,654	---	2,421,666
Concord	3,341,887	1,514	3,343,401	1,003,969	214,871	---	4,562,241
Fairmont State	4,942,905	---	4,942,905	972,578	214,065	---	6,129,548
Glenville State	2,588,710	---	2,588,710	960,581	134,050	---	3,683,341
Shepherd	2,794,657	9,017	2,803,674	921,602	131,158	---	3,856,434
West Liberty State	4,123,882	---	4,123,882	1,690,671	292,300	---	6,106,853
W. Va. Institute of Technology	4,563,640	---	4,563,640	1,018,465	186,720	---	5,768,825
W. Va. State	4,619,859	11,534	4,631,393	606,783	117,167	---	5,355,343
Community Colleges:							
Parkersburg	1,669,114	---	1,669,114	143,069	36,656	---	1,848,839
Southern W. Va.	1,267,382	---	1,267,382	22,108	67,781	---	1,357,271
W. Va. Northern	1,046,766	---	1,046,766	57,733	92,407	---	1,196,906
Branch College:							
Potomac State	1,512,402	---	1,512,402	443,591	64,015	---	2,020,008
TOTAL All Institutions	89,369,798	2,972,192	92,341,990	20,562,225	3,342,859	32,268,479	148,515,553

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SECTION ONE: REVENUE

EDUCATIONAL AND GENERAL

Educational and general operating revenue or resources are typically classified according to source. This report presents data according to eight sources; a listing and brief description of each follows:

1. State General Fund--Allocations to the colleges and universities by the Board of Regents from the Legislature's annual state system operating appropriation. These allocations are restricted only by West Virginia State Budget Categories of Personal Services, Current Expenses, Repairs and Alterations, Equipment, Individual Accreditation, New Programs, and Unclassified. Amounts that reverted to the State Treasury at the end of the fiscal year are deducted from totals.

2. Student Fees--Revenue available for use by an institution from fees assessed against students for educational and general purposes, plus the amount from the special "non-resident undergraduate student service fee" allocated to each institution by the Board of Regents. The fees assessed against a student for educational and general purposes include those prescribed fees that must be paid by the student as a condition for (a) applying for admission to the institution, (b) enrolling in the institution, (c) enrolling in specific courses, and/or (d) graduating from the institution. The "non-resident undergraduate student service fee" is a special fee charged to all non-resident undergraduate students attending West Virginia's four-year colleges and universities. Proceeds from this fee are deposited in a special revenue account and allocated by the Board of Regents to the individual institutions primarily for the purpose of eliminating library deficits. The report excludes all fees restricted by West Virginia statute from use as operating revenue.

3. Work-Study Federal--Revenue received from the federal government to be used for the purpose of employing students on a part-time basis.

4. Organized Activities Related to Instructional Departments--Revenue from activities organized and operated in connection with instructional departments primarily for the purpose of providing professional training to students. This includes revenue from specific facilities organized for the purpose of carrying on activities that simulate external enterprises for which students are preparing themselves in college (examples: home economic cafeterias and dental clinics).

5. Community, Public, and Extension Services--Revenue collected and available for use by the institution as a result of extension teaching activities and the operation of public and community service projects.

6. Gifts and Grants--Revenue from private individuals, businesses, industries, foundations, state government, and the federal government which is available for expenditure for educational and general purposes.

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This also includes West Virginia legislative earmarked appropriations for the Regional Research Institute, the Bureau for Coal Research, etc.

7. Indirect Cost Reimbursement on Grants--Revenue from the recovery of indirect costs accruing from organized research and other sponsored programs.

8. Other--Revenue for educational and general purposes not included elsewhere (examples: endowment revenue and sales and services of educational departments). Detail information concerning sources of "Other" revenue can be found in Appendix Table D.

State System Analysis

Regular educational and general revenue totaled approximately 89.7 million dollars for 1973-74 and is detailed in Table 1, by institution, according to the eight sources.

One helpful approach in analyzing operating income for regular educational and general activities is to consider the percentage relationship of a particular income source to the total net income. This technique reflects the comparative degree of support provided by a specific income source. Such analysis, by institution, is provided in Table 2 and is graphically illustrated for the state system in Figure 1.

Another approach in analyzing regular educational and general operating income is to consider income on a per full-time-equivalent (FTE) student basis. The FTE student is the nationally accepted means to translate student credit hours produced by an institution into a more manageable statistic. This approach, which is shown in Table 3, is best used when comparing peer institutions. It should be noted that regular education revenue increased less than $30 per FTE student in 1973-74 over 1972-73.

PERCENTAGE DISTRIBUTION OF REGULAR EDUCATIONAL AND GENERAL REVENUE TO EIGHT SOURCES, FISCAL YEAR 1973-74

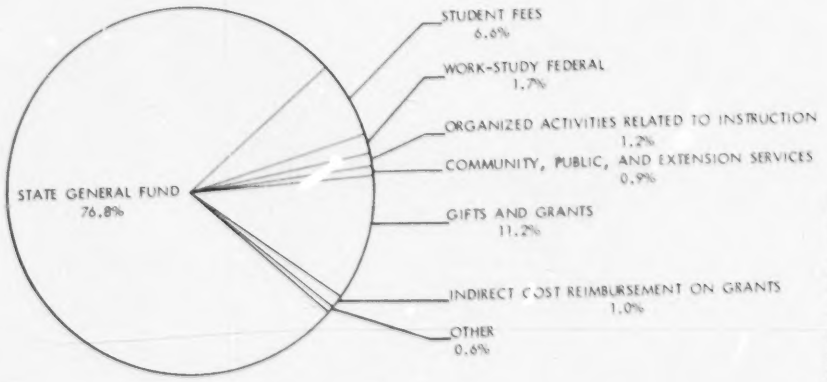

Figure 1

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State General Fund

As previously shown graphically, over three-fourths of all educational and general revenue for the public colleges and universities was appropriated from the State General Fund.

This major source of revenue totaled $1,420.09 per FTE student in 1973-74, up only 2.5 per cent from the previous year. The dependency of West Virginia's state system of higher education on State General Fund tax support cannot be denied. See Appendix Table A for additional detail.

Student Fees

In West Virginia, the amount of student fee revenue available for regular educational and general purposes at the public colleges and universities (except at the community colleges) is quite low when compared to other states. The primary reason for this is that most student fees collected at the state colleges and universities (except at the community colleges) are restricted as to use by state statute. In some situations, the pledge is to capital outlay; in others, the collected fee is required to be deposited directly in the State General Fund. In either situation, the use of the fee collections for educational and general operations is prohibited.

The fees charged students attending the state's three community colleges are retained to provide financial support to the respective institutions. Predictably, the three community colleges show a higher percentage of revenue from student fees than the other institutions whose student fees are restricted as to use.

It should be noted that the West Virginia policy of restricting most student fee income for capital outlay or for direct deposit in the State General Fund differs from the traditional method of financing public higher education in most states and consequently causes West Virginia's revenue pattern to be skewed when compared to other states or to national averages.

Appendix Table B provides additional information concerning student fee revenue, including a detail of fees collected and retained for use by the institutions, as well as amounts of "special fee" revenue reallocated by the Board of Regents. Early in its operation the Board was made aware of the extensive deficit in library holdings of the state colleges and universities. In 1971 a six phase plan was developed to eliminate existing deficiencies and a special "Non-Resident Undergraduate Student Service Fee" was established to provide the required financing.

Gifts and Grants

Revenue from Gifts and Grants, which approximated 10 million dollars in 1973-74, represented 11.2 per cent of the total for the state system of higher education and was the second largest source of income. However, revenue from gifts and grants declined by 4.1 per cent from 1972-73. Amounts reported from this source under the heading "Regular Educational and General Revenue" include all gifts and grants earmarked for general administration, instructional programs, community, public,

and extension services, and libraries. Restricted gifts and grants for research are reported as sponsored research and are reflected in Table 4. Appendix Table C details regular educational and general gfits and grants income by nature (restricted, land grant,

Other Sources

A few comments are appropriate concerning three of the five remaining sources of revenue.

The amount of funds available for Work-Study Federal, while only 1.9 million dollars or 1.7 per cent of total, showed a decrease of 11.5 per cent from 1972-73.

Income from Organized Activities Related to Instructional Departments represented 1.2 per cent of total and was slightly more in 1973-74 than in 1972-73.

Income from Community, Public, and Extension Services totaled .8 million dollars systemwide, a decrease of 30.4 per cent over 1972-73.

Transfers

Also shown in Table 1, by institution, is the total amount of regular educational and general revenue transferred for other uses. These transfer actions reflect decisions, by the respective institutions, to use regular educational and general revenue for other purposes. Examples of transfers made in the state system are to auxiliary enterprise operations, to capital outlay accounts, and similar transfers.

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TABLE 1 REGULAR EDUCATIONAL AND GENERAL REVENUE, FISCAL YEAR 1973-74

Institution	State General Fund	Student Fees	Work-Study Federal	Organized Activities	Community, Public, and Extension Services	Gifts and Grants	Indirect Cost Reimbursement or Grants	Other	Transfers[a]	Total
Universities:										
Marshall	10,955,443	832,929	197,753	115,389	17,434	660,008	36,198	70,158	(288,980)	12,596,332
West Virginia	29,302,973	1,572,678	598,456	872,413	716,398	6,426,448	591,362	159,236	(183,398)	40,056,566
Sub-Total Universities	40,258,416	2,405,607	796,209	987,802	733,832	7,086,456	627,560	229,394	(472,378)	52,652,898
Graduate College:										
W. Va. College of Graduate Studies	1,375,340	185,409	6,764	---	19,562	113,099	23,066	45,671	(31,305)	1,737,606
Four-Year Colleges:										
Bluefield State	1,749,189	170,593	93,847	---	---	135,101	12,673	24,485	(42,255)	2,143,633
Concord	2,726,703	180,450	193,667	625	---	323,347	16,675	30,954	(209,198)	3,263,223
Fairmont State	4,256,560	319,603	176,067	11,436	11,595	165,616	45,520	39,129	(38,368)	4,987,158
Glenville State	2,201,405	160,261	52,084	19,030	---	179,764	11,759	4,203	(38,559)	2,589,947
Shepherd	2,501,904	254,767	74,000	---	---	74,116	8,494	8,619	(15,850)	2,906,050
West Liberty State	3,543,390	332,485	128,305	---	---	146,121	8,496	40,313	(23,737)	4,175,373
W. Va. Institute of Technology	3,458,384	364,032	159,019	---	---	712,186	41,827	16,383	(72,215)	4,679,616
W. Va. State	3,810,975	294,969	107,523	---	1,547	596,585	50,210	43,879	(50,105)	4,855,583
Sub-Total Four-Year Colleges	24,248,510	2,077,160	984,512	31,091	13,142	2,332,836	195,654	207,965	(490,287)	29,600,583
Community Colleges:										
Parkersburg	1,011,674	544,836	42,714	---	---	195,170	1,500	6,714	(6,878)	1,795,730
Southern W. Va.	709,847	425,045	29,439	---	---	173,950	2,264	1,358	(1,487)	1,340,416
W. Va. Northern	737,264	301,997	7,884	---	38,636	13,361	356	3,581	---	1,102,079
Sub-Total Community Colleges	2,458,785	1,271,878	80,037	---	38,636	382,481	4,120	11,653	(8,365)	4,239,225
Branch College:										
Potomac State	1,226,101	60,637	51,174	68,052	---	113,428	6,740	2,205	(8,417)	1,519,920
TOTAL All Institutions	69,567,152	6,000,691	1,918,696	1,086,945	805,172	10,028,300	857,140	496,888	(1,010,752)	89,750,232

[a]Net transfers to Auxiliary Enterprise Operations, Plant Funds, and Off-Campus Work-Study.

TABLE 2

PERCENTAGE DISTRIBUTION OF REGULAR EDUCATIONAL AND GENERAL REVENUE TO EIGHT SOURCES, FISCAL YEAR 1973-74[a]

Institution	State General Fund	Student Fees	Work-Study Federal	Organized Activities	Community, Public, and Extension Services	Gifts and Grants	Indirect Cost Reimbursement on Grants	Other	Total
Universities:									
Marshall	85.5	6.6	0.7	0.9	0.2	5.2	0.3	0.6	100.0
West Virginia	72.7	3.9	1.5	2.2	1.8	16.0	1.5	0.4	100.0
Sub-Total Universities	75.8	4.6	1.3	1.9	1.4	13.4	1.2	0.4	100.0
Graduate College:									
W. Va. College of Graduate Studies	79.2	8.9	0.4	---	1.1	6.5	1.3	2.6	100.0
Four-Year Colleges:									
Bluefield State	80.5	7.8	3.7	---	---	6.3	0.6	1.1	100.0
Concord	81.1	5.5	2.0	0.0	---	9.9	0.5	1.0	100.0
Fairmont State	85.1	6.4	3.0	0.2	0.3	3.3	0.9	0.8	100.0
Glenville State	83.7	6.2	1.8	0.7	---	6.9	0.5	0.2	100.0
Shepherd	86.1	8.8	2.0	---	---	2.5	0.3	0.3	100.0
West Liberty State	84.4	8.0	2.9	---	---	3.5	0.2	1.0	100.0
W. Va. Institute of Technology	73.3	7.8	2.5	---	---	15.2	0.9	0.3	100.0
W. Va. State	77.9	5.7	2.2	---	0.0	12.3	1.0	0.9	100.0
Sub-Total Four-Year Colleges	81.2	6.9	2.5	0.1	0.0	7.9	0.7	0.7	100.0
Community Colleges:									
Parkersburg	56.3	30.3	2.0	---	---	10.9	0.1	0.4	100.0
Southern W. Va.	52.9	31.7	2.1	---	---	13.0	0.2	0.1	100.0
W. Va. Northern	66.9	27.4	0.7	---	3.5	1.2	0.0	0.3	100.0
Sub-Total Community Colleges	58.0	30.0	1.7	---	0.9	9.0	0.1	0.3	100.0
Branch College:									
Potomac State	80.1	4.0	3.4	4.5	---	7.5	0.4	0.1	100.0
TOTAL All Institutions	76.8	6.6	1.7	1.2	0.9	11.2	1.0	0.6	100.0

[a]Net of transfers.

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TABLE 3 REGULAR EDUCATIONAL AND GENERAL REVENUE PER FULL-TIME-EQUIVALENT STUDENT, FISCAL YEAR 1973-74[a]

Institution	Number FTE Students	State General Fund	Student Fees	Work-Study Federal	Organized Activities	Community, Public, and Extension Services	Gifts and Grants	Indirect Cost Reimbursement on Grants	Other	Total
Universities:										
Marshall	8,498	1,267.83	98.01	10.61	13.58	2.05	77.67	4.26	8.26	1,482.27
West Virginia	17,157	1,697.24	91.66	34.88	50.85	41.76	374.57	34.47	9.28	2,334.71
Sub-Total Universities	25,655	1,555.00	93.77	26.84	38.50	28.60	276.22	24.46	8.94	2,052.33
Graduate College:										
W. Va. College of Graduate Studies	1,036	1,327.55	148.75	6.53	---	18.88	109.17	22.26	44.08	1,677.22
Four-Year Colleges:										
Bluefield State	972	1,775.30	171.74	81.12	---	---	138.99	13.04	25.19	2,205.38
Concord	1,864	1,420.40	96.81	34.10	0.34	---	173.47	8.95	16.61	1,750.68
Fairmont State	3,375	1,257.30	94.70	44.70	3.39	3.44	49.07	13.49	11.59	1,477.68
Glenville State	1,595	1,359.07	100.48	29.61	11.93	---	112.70	7.37	2.64	1,623.80
Shepherd	1,968	1,271.29	129.45	29.55	---	---	37.66	4.32	4.38	1,476.65
West Liberty State	2,949	1,195.75	112.74	41.26	---	---	49.55	2.88	13.67	1,415.85
W. Va. Institute of Technology	2,349	1,459.85	154.97	49.38	---	---	303.19	17.81	6.97	1,992.17
W. Va. State	2,960	1,277.42	92.80	36.33	---	0.52	201.55	16.96	14.82	1,640.40
Sub-Total Four-Year Colleges	18,032	1,332.23	113.87	41.25	1.72	0.73	129.37	10.85	11.53	1,641.55
Community Colleges:										
Parkersburg	1,461	692.45	372.92	24.53	---	---	133.59	1.03	4.60	1,229.12
Southern W. Va.	983	722.12	432.40	28.44	---	---	176.96	2.30	1.38	1,363.60
W. Va. Northern	753	979.10	401.06	10.47	---	51.31	17.74	0.47	4.76	1,464.91
Sub-Total Community Colleges	3,197	769.09	397.83	22.42	---	12.09	119.64	1.19	3.64	1,326.00
Branch College:										
Potomac State	646	1,884.96	93.87	79.22	105.34	---	175.59	10.43	3.41	2,352.82
TOTAL All Institutions	48,566	1,420.09	122.42	32.16	22.38	16.58	206.49	17.65	10.23	1,848.00

[a]Net of transfers.

IMPACT OF SPONSORED RESEARCH

Sponsored research includes amounts from governmental agencies or other outside organizations or individuals for specific research projects for which payment is made in accordance with contracts, grants, or other written agreements.

As stated previously, sponsored research, even though an educational and general activity, is presented and analyzed separately from the regular educational and general component.

There are basically two reasons for separating sponsored research revenue from regular educational and general revenue. First, sponsored research revenue typically flows on a project-by-project basis with no generally predictable revenue pattern. To include such revenue with regular educational and general revenue may lead to distortions and incomparability of data on a year-to-year basis. Second, there is considerable variation in the extent to which comparable institutions seek sponsored research; therefore, to include sponsored research revenue as regular educational and general revenue would make meaningful comparisons difficult.

As shown in Table 4, most sponsored or contractual research was undertaken by West Virginia University, the state's comprehensive land-grant university. Sponsored research for 1973-74 decreased over 16 per cent from the previous year.

TABLE 4

SPONSORED RESEARCH REVENUE, FISCAL YEAR 1973-74

Institution	Regular Educational and General Revenue	Sponsored Research	Grand Total Educational and General Revenue
Universities:			
Marshall	12,596,332	107,921	12,704,253
West Virginia	40,056,566	2,842,206	42,898,772
Sub-Total Universities	52,652,898	2,950,127	55,603,025
Graduate College:			
W. Va. College of Graduate Studies	1,737,606	---	1,737,606
Four-Year Colleges:			
Bluefield State	2,143,633	---	2,143,633
Concord	3,263,223	1,514	3,264,737
Fairmont State	4,987,158	---	4,987,158
Glenville State	2,589,947	---	2,589,947
Shepherd	2,906,050	9,017	2,915,067
West Liberty State	4,175,373	---	4,175,373
W. Va. Institute of Technology	4,679,616	---	4,679,616
W. Va. State	4,855,583	11,534	4,867,117
Sub-Total Four-Year Colleges	29,600,583	22,065	29,622,648
Community Colleges:			
Parkersburg	1,795,730	---	1,795,730
Southern W. Va.	1,340,416	---	1,340,416
W. Va. Northern	1,103,079	---	1,103,079
Sub-Total Community Colleges	4,239,225	---	4,239,225
Branch College:			
Potomac State	1,519,920	---	1,519,920
TOTAL All Institutions	89,750,232	2,972,192	92,722,424

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AUXILIARY ENTERPRISE REVENUE

Included here is all revenue for the enterprises operated by the institutions primarily for the purpose of providing services of a non-educational nature to students, faculty, and staff.

Table 5 shows auxiliary enterprise revenue, detailed by operation, for 1973-74. Each operation is further detailed showing gross receipts, transfers, and net revenue. Gross receipts represent the total income "earned" by the operation during 1973-74. This includes revenue from earmarked fees (example: athletic fee) as well as collections for services rendered (example: meal charges). Transfers represent a change in the use of funds. This is accomplished by moving assets from one fund group to another (example: current funds to plant funds) or from one category to another within a fund group (example: educational and general to auxiliary enterprise). Net revenue is gross receipts plus or minus any transfers.

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West Virginia's colleges and universities transferred funds both "in" and "out" of auxiliary enterprise operations during 1973-74. In the state system, the transfers "in" primarily represented direct educational and general revenue subsidies to certain auxiliary enterprise operations, while the transfers "out" primarily represented transfers to plant funds for bond principal and interest payments.

When the situation exists whereby educational and general revenue is used to support an auxiliary enterprise activity, it should be recognized that the users of the auxiliary enterprise service (e.g., those who attend intercollegiate athletic events) are being subsidized by those (students) who do not. Conversely, when auxiliary enterprise revenue is used to support an educational and general activity, those users (students) are being subsidized by non-users (intercollegiate athletic spectators).

Each institution varies in the degree to which it endeavors to provide housing, dining, and other non-educational services to its students, faculty, and staff. As revealed in Table 5, the bulk of net revenue from auxiliary enterprise operations was derived from housing and dining (50.9 per cent), bookstore (24.1 per cent), intercollegiate athletics (13.9 per cent), and student union (10.7 per cent). It should be noted that several institutions provide cafeteria services within the operation of the student union. Therefore, the student union enterprise is not comparable among the institutions.

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TABLE 5 AUXILIARY ENTERPRISE REVENUE, FISCAL YEAR 1973-74

Institution	Housing and Dining			Bookstore			Student Union		
	Gross Receipts	Transfers	Net Revenue	Gross Receipts	Transfers	Net Revenue	Gross Receipts	Transfers	Net Revenue
Universities:									
Marshall	2,224,892	(247,809)	1,977,083	715,465	---	715,465	412,894	(17,481)	395,413
West Virginia	5,103,013	(1,300,000)	3,803,013	2,522,789	---	2,522,789	751,087[a]	---	751,087
Sub-Total Universities	7,327,905	(1,547,809)	5,780,096	3,238,254	---	3,238,254	1,163,981	(17,481)	1,146,500
Graduate College:									
W. Va. College of Graduate Studies	---	---	---	---	---	---	---	---	---
Four-Year Colleges:									
Bluefield State	4,415	---	4,415	50,080	2,300	52,380	37,643	(14,500)	23,143
Concord	940,953	(389,061)	551,892	189,921	---	189,921	279,291	(61,759)	217,532
Fairmont State	488,687	(55,000)	433,687	281,852	---	281,852	241,102	(112,809)	128,293
Glenville State	799,505	(182,516)	616,989	134,749	---	134,749	142,222	(18,000)	124,222
Shepherd	1,030,115	(236,619)	793,496	174,819	---	174,819	251,821	(121,603)	130,218
West Liberty State	1,894,120	(560,000)	1,334,120	286,717	---	286,717	133,184	(59,900)	73,284
W. Va. Institute of Technology	963,266	(204,841)	758,425	260,166	52	260,218	61,985	(26,300)	35,685
W. Va. State	288,700	(145,625)	143,075	209,478	---	209,478	409,420	(117,716)	291,704
Sub-Total Four-Year Colleges	6,409,761	(1,773,662)	4,636,099	1,587,782	2,352	1,590,134	1,556,668	(532,587)	1,024,081
Community Colleges:									
Parkersburg	---	---	---	140,818	---	140,818	---	---	---
Southern W. Va.	---	---	---	2,413	---	2,413	21,425	---	21,425
W. Va. Northern	---	---	---	57,936	---	57,936	---	---	---
Sub-Total Community Colleges	---	---	---	201,167	---	201,167	21,425	---	21,425
Branch College:									
Potomac State	354,039	(47,000)	307,039	49,666	---	49,666	84,126	(7,500)	76,626
TOTAL All Institutions	14,091,705	(3,368,471)	10,723,234	5,076,869	2,352	5,079,221	2,826,200	(557,568)	2,268,632

[a]Excludes Mountainlair construction fee.

TABLE 5 AUXILIARY ENTERPRISE REVENUE, FISCAL YEAR 1973-74 (Continued)

Intercollegiate Athletics			Parking			Total			
Gross Receipts	Transfers	Net Revenue	Gross Receipts	Transfers	Net Revenue	Gross Receipts	Net Transfers	Net Revenue	Institution
									Universities:
670,203	186,721	856,924	---	---	---	4,023,454	(78,569)	3,944,885	Marshall
1,183,168	183,398	1,366,566	81,329[b]	---	81,329	9,641,386	(1,116,602)	8,524,784	West Virginia
1,853,371	370,119	2,223,490	81,329	---	81,329	13,664,840	(1,195,171)	12,469,669	Sub-Total Universities
									Graduate College:
---	---	---	---	---	---	---	---	---	W. Va. College of Graduate Studies
									Four-Year Colleges:
40,605	39,595	80,200	---	---	---	132,743	27,395	160,138	Bluefield State
42,849	80,619	123,468	---	---	---	1,453,014	(370,201)	1,082,813	Concord
83,142	13,170	96,312	---	---	---	1,094,783	(154,639)	940,144	Fairmont State
35,816	33,696	69,512	---	---	---	1,112,292	(166,820)	945,472	Glenville State
52,389	---	52,389	---	---	---	1,509,144	(358,222)	1,150,922	Shepherd
61,700	17,117	78,817	---	---	---	2,375,721	(602,783)	1,772,938	West Liberty State
68,928	30,185	99,113	---	---	---	1,354,345	(200,904)	1,153,441	W. Va. Institute of Technology
56,933	29,821	86,754	---	---	---	964,531	(233,520)	731,011	W. Va. State
442,362	244,203	686,565	---	---	---	9,996,573	(2,059,694)	7,936,879	Sub-Total Four-Year Colleges
									Community Colleges:
---	---	---	---	---	---	140,818	---	140,818	Parkersburg
---	---	---	---	---	---	23,838	---	23,838	Southern W. Va.
---	---	---	---	---	---	57,936	---	57,936	W. Va. Northern
---	---	---	---	---	---	222,592	---	222,592	Sub-Total Community Colleges
									Branch College:
18,586	8,417	27,003	---	---	---	506,417	(46,083)	460,334	Potomac State
2,314,319	622,739	2,937,058	81,329	---	81,329	24,390,422	(3,300,948)	21,089,474	TOTAL All Institutions

[b]Represents only operation of parking garage.

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STUDENT AID

Student aid revenue includes all gifts, grants, endowments, etc., specifically designated for scholarships, fellowships, prizes, and other forms of student assistance. It does not include revenue for student loans, student employment, and service scholarships when service is required of the recipient.

Table 6 shows total student aid revenue for 1973-74. Revenue for 1973-74 decreased $58,170 or 1.7 per cent over the previous year.

Additional information concerning student aid in West Virginia may be found in Board of Regents' publication Financial Aid Resources Available to Students Attending West Virginia Colleges and Universities, November, 1974.

TABLE 6 STUDENT AID REVENUE, FISCAL YEAR 1973-74

Institution	Student Aid
Universities:	
Marshall	654,034
West Virginia	1,028,317
Sub-Total Universities	1,682,351
Graduate College:	
W. Va. College of Graduate Studies	20,846
Four-Year Colleges:	
Bluefield State	109,373
Concord	211,788
Fairmont State	188,819
Glenville State	133,509
Shepherd	130,978
West Liberty State	310,644
W. Va. Institute of Technology	164,985
W. Va. State	117,125
Sub-Total Four-Year Colleges	1,367,221
Community Colleges:	
Parkersburg	48,502
Southern W. Va.	67,781
W. Va. Northern	103,515
Sub-Total Community Colleges	219,798
Branch College:	
Potomac State	64,015
TOTAL All Institutions	3,354,231

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WEST VIRGINIA UNIVERSITY MEDICAL CENTER REVENUE, FISCAL YEAR 1973-74

Table 7

State Appropriations		Hospital Receipts	Research and Development Contracts & Other	Medical Center Staff Gifts	Sub-Total	Auxiliary Enterprise--Cafeterias	Total
State General Fund	Soft Drink Tax						
5,951,975	6,296,337	12,106,580	3,733,316	3,650,665	31,738,873	606,607	32,345,480

Revenue for the West Virginia University Medical Center as shown above accounted for 21.6 per cent of the total revenue for the state system. During 1973-74 the Medical Center generated about one-half per cent more revenue than was needed to cover expenditures.

Revenue for the West Virginia University Medical Center is shown in Table 7 according to source. A listing and brief description of each source follows:

State Appropriation: State General Fund--Includes amount from the State General Fund appropriated by the Legislature for the West Virginia University Medical Center.

State Appropriations: Soft Drink Tax--Includes amount collected and available for the West Virginia University Medical Center from the dedicated tax assessment on soft drinks.

Hospital Receipts--Includes revenue collected in connection with providing patient care in the teaching hospital.

Research and Development Contracts, and Other--Includes revenue from private individuals, businesses, industries, foundations, state government, and the federal government available to the Medical Center for restricted use for educational, research, and general purposes. Also includes miscellaneous income such as tuition and fee charges.

Medical Center Staff Gifts--Includes revenue, from the Professional Fees Office, generated by members of the Medical Center staff.

Operated in conjunction with the Medical Center is an auxiliary enterprise operation--university hospital cafeterias.

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SECTION TWO: EXPENDITURES

EDUCATIONAL AND GENERAL

Included in this category are expenditures for the educational, research, and community, public, and extension service activities of the state system of higher education as well as the necessary supporting activities of general administration, general institutional expenses, student services, libraries, and physical plant operation and maintenance.

The report classifies educational and general expenditure data according to eight functional categories. They are:

1. General Administration and General Expenses--Includes all expenditures of the general executive and administrative offices serving the institution as a whole as well as those expenditures of a general character not relating to any specific division or segment of the institution.

2. Student Services--Includes all expenditures for services to students, such as admissions and registrar's office, guidance and counseling service, placement service, health service, dean of students' office, and the like.

3. Instruction--Includes all expenditures of the instructional departments and schools of the institution, such as instructional salaries, office expenses, laboratory expenses and replacement equipment, student teaching, and other related operating expenses. Also includes departmental research which is not separately budgeted or financed.

4. Organized Activities Related to Instructional Departments--Includes all expenditures for enterprises organized and operated in connection with instructional departments and conducted primarily for the purpose of giving professional training to students, such as home economics cafeterias and dental clinics.

5. Libraries--Includes the total expenditures of the institution for separately organized libraries, both general and departmental.

6. Community, Public, and Extension Services--Includes all expenditures for educational and other activities designed primarily to serve the general public. Also reported here are the costs of all extension activities including courses offered for extension credit.

7. Physical Plant Operation and Maintenance--Includes all expenditures for the operation and maintenance of the physical plant, such as the care and maintenance of grounds, utilities, custodial service, etc.

8. Organized Research--Includes all expenditures for separately organized research divisions, such

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as research bureaus, research institutes, and experiment stations. Includes all research separately budgeted or financed by an institution, but excludes departmental research not separately budgeted or financed. The report presents contractual research separately from institutionally organized research.

A statement regarding four institutions--the West Virginia College of Graduate Studies, Parkersburg Community College, Southern West Virginia Community College, and West Virginia Northern Community College--must be made prior to any detail analyses of the expenditure patterns for these particular institutions or for the state system.

The College of Graduate Studies began operation July 1, 1972. It is a master's degree granting institution with a predominately part-time enrollment, a sizeable part-time or shared faculty, and utilizes the physical facilities of other institutions. As such, it would not be expected to have the same expenditure pattern as a traditional institution.

The three community colleges are developing institutions in a transitional status from single-purpose branch colleges to comprehensive community colleges. Parkersburg and Southern West Virginia Community Colleges were in their third year of operation during 1973-74, whereas West Virginia Northern was in its second year of operation. Expenditure patterns during these developmental years are expected to deviate from norms for established institutions.

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State System Analysis

Table 8 shows regular educational and general expenditures for 1973-74, by institution, by the eight functional categories. Expenditures totaled 89.4 million dollars in 1973-74, up 4.8 million dollars from the previous year. On a percentage basis, this increase was 5.7 per cent, less than the annual rate of inflation.

One method used to analyze regular educational and general expenditures is to divide the dollar expenditure for each of the functional categories by total expenditures to arrive at a "per cent of total" statistic for each functional category. This technique reflects not only the adequacy of support for one function compared to that given another function, but it also reflects the emphasis a particular institution places on the various functions.

Studies by statewide coordinating and governing boards, the United States Office of Education, Dr. John Dale Russell, and others provide a useful base for interpreting "percentage distribution" data. The following distribution is a synthesis based on these studies and is suggested as a helpful guide to the reader:

7-10 per cent for general administration and general expenses

5- 6 per cent for student services

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53-60 per cent for instruction and departmental research (for comprehensive universities, percentage may be less because of emphasis on community, public, and extension services and on organized research)

0- 6 per cent for organized activities related to instructional departments

3- 7 per cent for community, public, and extension services (for comprehensive universities, percentage may be more)

0- 2 per cent for organized research, excluding sponsored research (for comprehensive universities, percentage may be more)

5- 6 per cent for libraries

10-15 per cent for physical plant operation and maintenance

Figure 2 graphically illustrates the systemwide "percentage distribution" of regular educational and general expenditures to the eight functional areas. As shown in Table 9, institutional distributions fall generally within the above guides.

Another method of analyzing regular educational and general expenditures is on an expenditure per unit of service basis. One unit of service commonly used in higher education is the student credit hour. West Virginia, like other states, translates student credit hours into the more manageable statistic "full-time-equivalent (FTE) student."

Dividing total educational and general expenditures by the number of FTE students yields a statistical expenditure per FTE student. Table 10 shows the expenditure per FTE student detailed by functional category. This statistic is most useful in comparing similar institutions.

Using the student credit hour as the unit of service reflects the impact of size on similar institutions; in

PERCENTAGE DISTRIBUTION OF REGULAR EDUCATIONAL AND GENERAL EXPENDITURES TO EIGHT FUNCTIONS, FISCAL YEAR 1973-1974

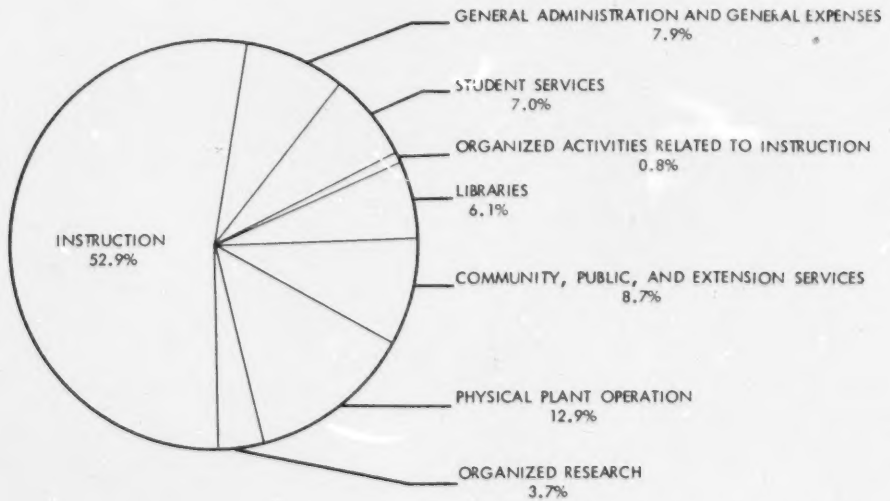

Figure 2

fact, this technique more than any other shows the inherent high costs associated with small institutions.

General Administration and General Expenses

Systemwide, expenditures for this functional category totaled approximately seven million dollars in 1973-74. The analysis Tables 9 and 10 show that, as a per cent of the total expenditure dollar, this category increased slightly over the previous year to 7.9 per cent. The amount shown per FTE student is $144.65, up 13.5 per cent from 1972-73.

Appendix Tables E, F, and G contain detail information concerning expenditures in this functional category.

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Student Services

Expenditures in this functional category totaled approximately 6.2 million dollars in 1973-74, an increase of 2.7 per cent over the previous year.

A review of Appendix Table H, which details Student Services data by various activities, shows that approximately one-third of all expenditures for student services were incurred for student activities.

Instruction and Organized Activities Related to Instructional Departments

In 1973-74 the state system spent 47.2 million dollars in the functional category Instruction. This represented, for the fourth year in a row, over 50 per cent of the total regular educational and general expenditure dollar. Systemwide, the expenditure on a per FTE student basis was $972.75, up 3.1 per cent from 1972-73.

In March 1973, the Board of Regents published an in-depth study related to instructional costs entitled Volume and Cost of Instructional Activity, Public Colleges and Universities in West Virginia, Fall Term 1972. This document can provide the reader with additional data concerning costs of instructional programs.

Five institutions reported expenditures in 1973-74 for Organized Activities Related to Instructional Departments. Such activities vary greatly among the several institutions; however, very little impact was made upon the expenditure pattern for the state system. As revealed in Table 9, less than one per cent of total expenditures was devoted to this category.

Libraries

Because of the impact of the Board of Regents' plan (initiated in 1971-72) to eliminate existing library deficiencies, it would be expected that expenditures for libraries at West Virginia's public colleges and universities would exceed the 5-6 per cent suggested guideline. However, reference to Table 9 reveals a wide variation among institutions in per cent of regular educational and general expenditure dollar devoted to libraries--ranging from a low of 3.8 per cent to a high of 15.7 per cent.

Three points should be emphasized regarding expenditures by West Virginia public colleges and universities for libraries in 1973-74:

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(1) Existing deficiencies would justify greater-than-normal-year expenditures to move toward minimum standards.

(2) Developing institutions would have immediate large outlays in order to achieve recommended standards as quickly as possible.

(3) Expenditures at the desired level might not be beneficial because of limited physical facilities available for technical services (cataloging and shelving of books, etc.).

Detail information concerning library expenditures can be found in Appendix Table I.

Physical Plant Operation and Maintenance

During 1973-74, the state system spent 11.5 million dollars or 12.9 per cent of the total regular educational and general expenditure dollar for physical plant operations. Institutional detail in Table 9, however, reveals a substantial variation in expenditure patterns among the institutions. Partially by design and partially because of their developing nature, expenditures by the three community colleges and the College of Graduate Studies are expected to be less than the 10-15 per cent suggested guideline for this functional category.

The failure of an institution to spend necessary funds annually in this category, particularly in the area of preventive maintenance, results in extensive long-range costs. A building quality survey of the facilities at institutions in the state system was conducted for the Board by an independent consulting firm. This survey revealed numerous facilities in poor condition and a variety of safety deficiencies. The institutions have made progress towards improving these conditions; however, more "catch-up" is required.

A detail of physical plant expenditures is provided in Appendix Table J.

Community, Public, and Extension Services

Expenditures for the functional category Community, Public, and Extension Services totaled 7.8 million dollars in 1973-74, down 7.5 per cent from the previous year. However, recognizing the current national interest in community and public services, and assuming adequate financial resources, future expenditure patterns at most institutions will show increasing emphasis on this functional area. West Virginia University, the state's land-grant and comprehensive university, can also be expected to continue to exceed the general guideline.

Organized Research

Only West Virginia University incurred expenditures in the functional category Organized Research in 1973-74. As reflected in Tables 8 and 9, West Virginia University increased expenditures in this category 21.5 per cent over 1972-73. However, in terms of actual dollars and as a percentage of total expenditures the 1973-74 expenditures in this function were less than in 1971-72.

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TABLE 8 REGULAR EDUCATIONAL AND GENERAL EXPENDITURES, FISCAL YEAR 1973-74

Institution	General Administration and General Expenses	Student Services	Instruction	Organized Activities	Libraries	Community, Public, and Extension Services	Physical Plant	Organized Research	Total
Universities:									
Marshall	1,222,489	787,667	7,575,276	132,892	920,652	99,105	1,645,910	---	12,383,991
West Virginia	2,545,181	2,236,329	18,888,498	439,580	1,558,160	6,316,992	5,287,446	3,346,528	40,618,714
Sub-Total Universities	3,767,670	3,023,996	26,463,774	572,472	2,478,812	6,416,097	6,933,356	3,346,528	53,002,705
Graduate College:									
W. Va. College of Graduate Studies	173,593	67,834	1,080,809	---	184,768	151,923	121,099	---	1,780,026
Four-Year Colleges:									
Bluefield State	133,169	195,737	1,060,702	---	237,576	91,069	397,560	---	2,115,863
Concord	373,460	367,658	1,629,852	11,395	205,909	230,043	523,570	---	3,341,887
Fairmont State	338,569	474,957	3,095,258	9,660	388,212	57,482	578,767	---	4,942,905
Glenville State	246,620	230,999	1,478,784	12,808	250,055	37,251	332,193	---	2,588,710
Shepherd	216,003	266,808	1,673,270	---	229,106	34,779	374,691	---	2,794,657
West Liberty State	331,063	315,705	2,553,064	---	429,424	119,162	375,464	---	4,123,882
W. Va. Institute of Technology	322,080	333,894	2,680,600	---	294,177	328,582	604,307	---	4,563,640
W. Va. State	378,791	444,652	2,564,745	---	291,294	218,172	722,205	---	4,619,859
Sub-Total Four-Year Colleges	2,339,755	2,630,460	16,736,275	33,863	2,325,753	1,116,540	3,908,757	---	29,091,403
Community Colleges:									
Parkersburg	229,583	114,042	1,014,829	---	126,463	30,395	153,802	---	1,669,114
Southern W. Va.	214,752	125,003	636,544	---	198,630	---	92,453	---	1,267,382
W. Va. Northern	140,544	75,179	619,277	---	123,166	59,947	28,653	---	1,046,766
Sub-Total Community Colleges	584,879	314,224	2,270,650	---	448,259	90,342	274,908	---	3,983,262
Branch College:									
Potomac State	159,301	208,204	690,885	124,236	64,553	---	265,223	---	1,512,402
TOTAL All Institutions	7,025,198	6,244,718	47,242,393	730,571	5,502,145	7,774,902	11,503,343	3,346,528	89,369,798

TABLE 9 PERCENTAGE DISTRIBUTION OF REGULAR EDUCATIONAL AND GENERAL EXPENDITURES TO EIGHT FUNCTIONS, FISCAL YEAR 1973-74

Institution	General Administration and General Expenses	Student Services	Instruction	Organized Activities	Libraries	Community, Public, and Extension Services	Physical Plant	Organized Research	Total
Universities:									
Marshall	9.9	6.3	61.2	1.1	7.4	0.8	13.3	---	100.0
West Virginia	6.3	5.5	46.5	1.1	3.8	15.6	13.0	8.2	100.0
Sub-Total Universities	7.1	5.7	49.9	1.1	4.7	12.1	13.1	6.3	100.0
Graduate College:									
W. Va. College of Graduate Studies	9.8	3.8	60.7	---	10.4	8.5	6.8	---	100.0
Four-Year Colleges:									
Bluefield State	6.3	9.3	50.1	---	11.2	4.3	18.8	---	100.0
Concord	11.2	11.0	48.8	0.3	6.1	6.9	15.7	---	100.0
Fairmont State	6.8	9.6	62.6	0.2	7.9	1.2	11.7	---	100.0
Glenville State	9.5	8.9	57.1	0.5	9.7	1.5	12.8	---	100.0
Shepherd	7.7	9.6	59.9	---	8.2	1.2	13.4	---	100.0
West Liberty State	8.0	7.7	61.9	---	10.4	2.9	9.1	---	100.0
W. Va. Institute of Technology	7.1	7.3	58.7	---	6.5	7.2	13.2	---	100.0
W. Va. State	8.2	9.6	55.5	---	6.3	4.7	15.7	---	100.0
Sub-Total Four-Year Colleges	8.1	9.1	57.5	0.1	8.0	3.8	13.4	---	100.0
Community Colleges:									
Parkersburg	13.8	6.8	60.8	---	7.6	1.8	9.2	---	100.0
Southern W. Va.	16.9	9.9	50.2	---	15.7	---	7.3	---	100.0
W. Va. Northern	13.4	7.2	59.2	---	11.8	5.7	2.7	---	100.0
Sub-Total Community Colleges	14.7	7.9	57.0	---	11.2	2.3	6.9	---	100.0
Branch College:									
Potomac State	10.5	13.8	45.7	8.2	4.3	---	17.5	---	100.0
TOTAL All Institutions	7.9	7.0	52.9	0.8	6.1	8.7	12.9	3.7	100.0

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TABLE 10 REGULAR EDUCATIONAL AND GENERAL EXPENDITURES PER FULL-TIME-EQUIVALENT STUDENT, FISCAL YEAR 1973-74

Institution	Number FTE Students	General Administration and General Expenses	Student Services	Instruction	Organized Activities	Libraries	Community, Public, and Extension Services	Physical Plant	Organized Research	Total
Universities:										
Marshall	8,498	143.86	92.69	891.42	15.64	108.34	11.66	193.68	---	1,457.29
West Virginia	17,157	148.35	130.34	1,100.92	25.62	90.82	368.19	308.18	195.05	2,367.47
Sub-Total Universities	25,655	146.86	117.87	1,031.53	22.31	96.62	250.09	270.25	130.44	2,065.97
Graduate College:										
W. Va. College of Graduate Studies	1,036	167.56	65.48	1,043.25	---	178.35	146.64	116.89	---	1,718.17
Four-Year Colleges:										
Bluefield State	972	137.01	201.43	1,091.26	---	244.42	93.69	409.01	---	2,176.82
Concord	1,864	200.35	197.24	874.38	6.11	110.47	123.41	280.89	---	1,792.85
Fairmont State	3,375	100.32	140.73	917.11	2.86	115.03	17.03	171.49	---	1,464.57
Glenville State	1,595	154.62	144.83	927.14	8.03	156.77	23.35	208.27	---	1,623.01
Shepherd	1,968	109.76	135.57	850.24	---	116.42	17.67	190.39	---	1,420.05
West Liberty State	2,949	112.26	107.05	865.74	---	145.62	40.41	127.32	---	1,398.40
W. Va. Institute of Technology	2,349	137.11	142.14	1,141.17	---	125.23	139.88	257.26	---	1,942.79
W. Va. State	2,960	127.97	150.22	866.47	---	98.41	73.71	243.99	---	1,560.77
Sub-Total Four-Year Colleges	18,032	129.76	145.88	928.14	1.88	128.98	61.92	216.77	---	1,613.33
Community Colleges:										
Parkersburg	1,461	157.14	78.06	694.61	---	86.56	20.80	105.27	---	1,142.44
Southern W. Va.	983	218.47	127.16	647.55	---	202.07	---	94.05	---	1,289.30
W. Va. Northern	753	186.65	99.84	822.41	---	163.57	79.61	38.05	---	1,390.13
Sub-Total Community Colleges	3,197	182.95	98.29	710.24	---	140.21	28.26	85.99	---	1,245.94
Branch College:										
Potomac State	646	246.60	322.30	1,069.48	192.32	99.93	---	410.56	---	2,341.19
TOTAL All Institutions	48,566	144.65	128.58	972.75	15.04	113.29	160.09	236.86	68.91	1,840.17

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IMPACT OF SPONSORED RESEARCH

Just as sponsored research revenue is shown separately as an addition to regular educational and general revenue to arrive at grand total educational and general revenue, Table 11 reflects the impact of sponsored research expenditures on regular educational and general expenditures.

As shown in Table 11, over 95 per cent of all sponsored or contractual research was undertaken by West Virginia University.

TABLE 11 SPONSORED RESEARCH EXPENDITURES, FISCAL YEAR 1973-74

Institution	Regular Educational and General Expenditures	Sponsored Research	Grand Total Educational and General Expenditures
Universities:			
Marshall	12,383,991	107,921	12,491,912
West Virginia	40,618,714	2,842,206	43,460,920
Sub-Total Universities	53,002,705	2,950,127	55,952,832
Graduate College:			
W. Va. College of Graduate Studies	1,780,026	---	1,780,026
Four-Year Colleges:			
Bluefield State	2,115,863	---	2,115,863
Concord	3,341,887	1,514	3,343,401
Fairmont State	4,942,905	---	4,942,905
Glenville State	2,588,710	---	2,588,710
Shepherd	2,794,657	9,017	2,803,674
West Liberty State	4,123,882	---	4,123,882
W. Va. Institute of Technology	4,563,640	---	4,563,640
W. Va. State	4,619,859	11,534	4,631,393
Sub-Total Four-Year Colleges	29,091,403	22,065	29,113,468
Community Colleges:			
Parkersburg	1,669,114	---	1,669,114
Southern W. Va.	1,267,382	---	1,267,382
W. Va. Northern	1,046,766	---	1,046,766
Sub-Total Community Colleges	3,983,262	---	3,983,262
Branch College:			
Potomac State	1,512,402	---	1,512,402
TOTAL All Institutions	89,369,798	2,972,192	92,341,990

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AUXILIARY ENTERPRISE EXPENDITURES

Auxiliary enterprise services are intended to be "self-supporting;" that is, each auxiliary activity should generate sufficient revenue to defray all operational costs.

Application of the "self-support" test has two interpretations. The first, or individual test, holds that each service should be wholly self-supporting. The second, or group test, applies the "self-support" concept to the auxiliary enterprise operations as a group; thus, the surplus revenue from one operation is used to subsidize less profitable activities.

As was mentioned in earlier discussion, during 1973-74 regular educational and general revenue was transferred to certain auxiliary enterprise operations as a subsidy to these operations. Such transfers are not uncommon when auxiliary enterprise expenditures exceed revenue; however, it does indicate the need for detailed studies of both charges for services and methods of operations.

Table 12 indicates that the College of Graduate Studies had no auxiliary enterprise operations during 1973-74 and the three community colleges sponsored only minimal operations. Since the student bodies of these institutions are commuting students rather than resident students, the necessity for these services is vastly reduced.

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TABLE 12

AUXILIARY ENTERPRISE EXPENDITURES, FISCAL YEAR 1973-74

Institution	Housing and Dining	Bookstore	Student Union	Intercollegiate Athletics	Parking	Total
Universities:						
Marshall	2,118,447	587,757	433,053	921,346	---	4,060,603
West Virginia	3,906,040	2,435,214	738,049	1,413,350	21,670[a]	8,514,323
Sub-Total Universities	6,024,487	3,022,971	1,171,102	2,334,696	21,670	12,574,926
Graduate College:						
W. Va. College of Graduate Studies	---	---	---	---	---	---
Four-Year Colleges:						
Bluefield State	417	71,968	20,363	53,401	---	146,149
Concord	512,968	178,719	188,268	124,014	---	1,003,969
Fairmont State	451,476	306,227	122,644	92,231	---	972,578
Glenville State	625,581	143,513	120,666	70,821	---	960,581
Shepherd	585,045	195,392	94,665	46,500	---	921,602
West Liberty State	1,281,310	286,787	56,991	65,583	---	1,690,671
W. Va. Institute of Technology	653,369	243,686	25,442	95,968	---	1,018,465
W. Va. State	108,540	182,987	230,371	84,885	---	606,783
Sub-Total Four-Year Colleges	4,218,706	1,609,279	859,410	633,403	---	7,320,798
Community Colleges:						
Parkersburg	---	143,069	---	---	---	143,069
Southern W. Va.	---	---	22,108	---	---	22,108
W. Va. Northern	---	57,733	---	---	---	57,733
Sub-Total Community Colleges:	---	200,802	22,108	---	---	222,910
Branch College:						
Potomac State	303,780	47,011	67,002	25,798	---	443,591
TOTAL All Institutions	10,546,973	4,880,063	2,119,622	2,993,897	21,670	20,562,225

[a]Represents only operation of parking garage.

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STUDENT AID

Student aid expenditures include any institutional expenditures for scholarships, fellowships, awards, and prizes. Financial assistance in the form of student loans are excluded.

Student aid expenditures for 1973-74 detailed in Table 13 reflect a 10.1 per cent increase over 1972-73.

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TABLE 13 STUDENT AID EXPENDITURES, FISCAL YEAR 1973-74

Institution	Student Aid
Universities:	
Marshall	616,843
West Virginia	994,326
Sub-Total Universities	1,611,169
Graduate College:	
W. Va. College of Graduate Studies	20,846
Four-Year Colleges:	
Bluefield State	159,654
Concord	214,871
Fairmont State	214,065
Glenville State	134,050
Shepherd	131,158
West Liberty State	292,300
W. Va. Institute of Technology	186,720
W. Va. State	117,167
Sub-Total Four-Year Colleges	1,449,985
Community Colleges:	
Parkersburg	36,656
Southern W. Va.	67,781
W. Va. Northern	92,407
Sub-Total Community Colleges	196,844
Branch College:	
Potomac State	64,015
TOTAL All Institutions	3,342,859

WEST VIRGINIA UNIVERSITY MEDICAL CENTER EXPENDITURES, FISCAL YEAR 1973-74

Table 14

General Administration and Supporting Services	Instruction		Hospital Operation	Public Services	Physical Plant	Sub-Total	Auxiliary Enterprise--Cafeterias	Total
	Morgantown Center	Charleston Division						
1,422,709	13,385,929	676,131	13,633,739	331,652	2,280,803	31,730,963	537,516	32,268,479

Expenditures for the West Virginia University Medical Center, as shown above, are reported according to the categories listed below; a brief description of each follows:

General Administration and Supporting Services--Includes expenditures of the general and administrative offices serving the entire Medical Center and expenditures of support services, such as Animal Quarters, Electronics Lab, etc., serving the entire Medical Center.

Instruction: Morgantown Center--Includes expenditures of the instructional departments of the schools of the West Virginia University Medical Center. Includes such items as instructional salaries, office expenses, laboratory expenses and replacement equipment, and other related operating expenses.

Instruction: Charleston Division--Includes expenditures in connection with the establishment of a division office of the Medical Center in the Charleston area to bring about an expanded production of health professionals. Note: 1972-73 was the first year of operation as the "Charleston Division."

Hospital Operation--Includes expenditures in connection with the operation of a teaching hospital. The hospital is an integral part of the West Virginia University Medical Center.

Public Service--Includes expenditures for educational and other activities designed primarily to serve the general public.

Physical Plant Operation and Maintenance--Includes expenditures for the operation and maintenance of the physical plant, such as custodial service and the care and maintenance of grounds.

Operated in conjunction with the Medical Center is an auxiliary enterprise operation--university hospital cafeterias.

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APPENDIX

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TABLE A ANALYSIS OF BOARD OF REGENTS' ALLOCATION OF STATE GENERAL FUND REVENUE[a]

Institution	Board of Regents Allocation of Operating Revenue[b]	Amount Expired and Reverted to State General Fund	Net Operating Revenue	Board of Regents Allocation of Sponsored Programs[c]	Amount Expired and Reverted to State General Fund	Net Sponsored Programs
Universities:						
Marshall	11,023,421	67,978	10,955,443	134,476	---	[illegible]4,476
West Virginia	29,374,474	71,501	29,302,973	1,327,900	57,799	[illegible],270,101
Sub-Total Universities	40,397,895	139,479	40,258,416	1,462,376	57,799	1,404,577
Graduate College:						
W. Va. College of Graduate Studies	1,375,585	245	1,375,340	---	---	---
Four-Year Colleges:						
Bluefield State	1,752,042	2,853	1,749,189	---	---	---
Concord	2,740,382	13,679	2,726,703	48,750	---	48,750
Fairmont State	4,260,248	3,688	4,256,560	---	---	---
Glenville State	2,202,466	1,061	2,201,405	24,500	4	24,496
Shepherd	2,501,904	---	2,501,904	---	---	---
West Liberty State	3,543,935	545	3,543,390	---	---	---
W. Va. Institute of Technology	3,460,873	2,489	3,458,384	---	---	---
W. Va. State	3,811,672	697	3,810,975	---	---	---
Sub-Total Four-Year Colleges	24,273,522	25,012	24,248,510	73,250	4	73,246
Community Colleges:						
Parkersburg	1,012,062	388	1,011,674	---	---	---
Southern W. Va.	710,309	462	709,847	---	---	---
W. Va. Northern	738,852	1,588	737,264	---	---	---
Sub-Total Community Colleges	2,461,223	2,438	2,458,785	---	---	---
Branch College:						
Potomac State	1,226,114	13	1,226,101	---	---	---
TOTAL All Institutions	69,734,339	167,187	69,567,152	1,535,626	57,803	1,477,823

[a]Board of Regents Control Account 279.
[b]Includes Personal Services, Current Expenses, Repairs and Alterations, Equipment, Individual Accreditation, New Programs, and Unclassified.
[c]Includes Bureau for Coal Research, Center for Economic Action, Community Development and Research, Educational TV, Forestry Products, Intensive Agriculture—Demonstration Trial, Intensive Horticulture Demonstration, Oak Wilt Control Research, Regional Research Institute and Veterinary Tuition.

TABLE B ANALYSIS OF STUDENT FEES USED FOR EDUCATIONAL AND GENERAL PURPOSES

Institution	Fees Collected and Retained For Use By Institution							Special Fee Re-Allocated by Board of Regents	Total Fee Revenue
	Course	Student Activity and Services	Special Laboratory or Special Instruction	Tuition	Institutional Activity	Extension	Sub-Total	Non-Resident Undergraduate Student Service	
Universities:									
Marshall	127,770	484,284	---	---	---	---	612,054	220,875	832,929
West Virginia	277,591	845,827	327,646	---	---	11,614	1,462,678	110,000	1,572,678
Sub-Total Universities	405,361	1,330,111	327,646	---	---	11,614	2,074,732	330,875	2,405,607
Graduate College:									
W. Va. College of Graduate Studies	---	42,909	---	---	---	---	42,909	142,500	185,409
Four-Year Colleges:									
Bluefield State	6,851	49,300	4,726	---	---	---	60,877	109,716	170,593
Concord	12,131	91,984	---	---	---	---	104,115	76,335	180,450
Fairmont State	37,819	111,015	28,269	---	---	---	177,103	142,500	319,603
Glenville State	12,972	40,414	---	---	---	---	53,386	106,875	160,261
Shepherd	25,876	86,391	---	---	---	---	112,267	142,500	254,767
West Liberty State	78,242	113,866	---	---	---	---	192,108	140,377	332,485
W. Va. Institute of Technology	40,307	106,225	---	---	---	---	146,532	217,500	364,032
W. Va. State	26,788	133,695	379	---	---	---	160,862	134,107	294,969
Sub-Total Four-Year Colleges	240,986	732,890	33,374	---	---	---	1,007,250	1,069,910	2,077,160
Community Colleges:									
Parkersburg	---	---	---	421,503	25,953	---	447,456	97,380	544,836
Southern W. Va.	---	---	---	266,352	8,693	---	275,045	150,000	425,045
W. Va. Northern	---	93	---	202,884	12,145	---	215,122	86,875	301,997
Sub-Total Community Colleges	---	93	---	890,739	46,791	---	937,623	334,255	1,271,878
Branch College:									
Potomac State	17,363	28,580	4,694	---	---	---	50,637	10,000	60,637
TOTAL All Institutions	663,710	2,134,583	365,714	890,739	46,791	11,614	4,113,151	1,887,540	6,000,691

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TABLE C ANALYSIS OF GIFTS AND GRANTS USED FOR EDUCATIONAL AND GENERAL PURPOSES

Institution	Restricted	Land Grant	Unrestricted	Total	Private Funds	State Funds	Federal Funds	Total
Universities:								
Marshall	660,008	---	---	660,008	49,301	140,239	470,468	660,008
West Virginia	2,408,094	4,010,134	8,220	6,426,448	184,612	931,460	5,310,376	6,426,448
Sub-Total Universities	3,068,102	4,010,134	8,220	7,086,456	233,913	1,071,699	5,780,844	7,086,456
Graduate College:								
W. Va. College of Graduate Studies	113,099	---	---	113,099	---	84,547	28,552	113,099
Four-Year Colleges:								
Bluefield State	135,101	---	---	135,101	---	44,851	90,250	135,101
Concord	323,347	---	---	323,347	51,031	48,750	223,566	323,347
Fairmont State	165,616	---	---	165,616	---	18,847	146,769	165,616
Glenville State	165,841	---	13,923	179,764	---	58,096	121,668	179,764
Shepherd	72,116	---	2,000	74,116	---	---	74,116	74,116
West Liberty State	146,121	---	---	146,121	---	---	146,121	146,121
W. Va. Institute of Technology	637,247	---	74,939	712,186	5,732	---	706,454	712,186
W. Va. State	567,898	---	28,687	596,585	4,919	84,748	506,918	596,585
Sub-Total Four-Year Colleges	2,213,287	---	119,549	2,332,836	61,682	255,292	2,015,862	2,332,836
Community Colleges:								
Parkersburg	195,170	---	---	195,170	---	81,978	113,192	195,170
Southern W. Va.	173,950	---	---	173,950	16,221	16,171	141,558	173,950
W. Va. Northern	---	---	13,361	13,361	---	---	13,361	13,361
Sub-Total Community Colleges	369,120	---	13,361	382,481	16,221	98,149	268,111	382,481
Branch College:								
Potomac State	113,428	---	---	113,428	---	---	113,428	113,428
TOTAL All Institutions	5,877,036	4,010,134	141,130	10,028,300	311,816	1,509,687	8,206,797	10,028,300

TABLE D ANALYSIS OF "OTHER" REVENUE USED FOR EDUCATIONAL AND GENERAL PURPOSES

Institution	Income From Vending Machines	Service to Other Agencies	Rentals Other Than to Staff and Students	Parking Fees	Endowment Income	Orientation Fee	Library Charges	Sales and Services of Educational Departments	Duplicating Charges	Other Miscellaneous Revenue	Total
Universities:											
Marshall	---	47,256	---	19,864	---	---	---	---	---	3,038	70,158
West Virginia	---	---	20,442	66,742	10,629	---	11,197	5,178	45,048	---	159,236
Sub-Total Universities	---	47,256	20,442	86,606	10,629	---	11,197	5,178	45,048	3,038	229,394
Graduate College:											
W. Va. College of Graduate Studies	1,418	37,997	---	---	---	---	224	715	666	4,651	45,671
Four-Year Colleges:											
Bluefield State	---	22,085	---	2,156	---	---	---	---	244	---	24,485
Concord	---	---	---	6,845	19,043	2,180	70	---	1,889	927	30,954
Fairmont State	5,361	15,121	2,922	15,154	---	---	---	---	---	571	39,129
Glenville State	---	---	---	1,937	---	---	---	1,926	---	340	4,203
Shepherd	---	---	---	4,919	---	---	---	---	3,700	---	8,619
West Liberty State	---	1,324	---	38,989	---	---	---	---	---	---	40,313
W. Va. Institute of Technology	---	---	---	1,028	---	3,029	---	8,235	---	4,091	16,383
W. Va. State	600	13,374	22,665	---	983	---	1,799	---	2,417	2,041	43,879
Sub-Total Four Year Colleges	5,961	51,904	25,587	71,028	20,026	5,209	1,869	10,161	8,250	7,970	207,965
Community Colleges:											
Parkersburg	3,516	978	---	---	---	---	744	---	---	1,476	6,714
Southern W. Va.	---	---	---	---	---	40	103	---	529	686	1,358
W. Va. Northern	404	---	2,131	---	---	---	---	---	---	1,046	3,581
Sub-Total Community Colleges	3,920	978	2,131	---	---	40	847	---	529	3,208	11,653
Branch College:											
Potomac State	---	---	---	1,388	---	---	359	---	458	---	2,205
TOTAL All Institutions	11,299	138,135	48,160	159,022	30,655	5,249	14,496	16,054	54,951	18,867	496,888

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TABLE E ANALYSIS OF EXPENDITURES FOR GENERAL ADMINISTRATION AND GENERAL EXPENSES

Institution	General Administration	General Expenses	Total
Universities:			
Marshall	526,617	695,872	1,222,489
West Virginia	1,202,782	1,342,399	2,545,181
Sub-Total Universities	1,729,399	2,038,271	3,767,670
Graduate College:			
W. Va. College of Graduate Studies	118,417	55,176	173,593
Four-Year Colleges:			
Bluefield State	106,093	27,076	133,169
Concord	236,644	136,816	373,460
Fairmont State	225,799	112,770	338,569
Glenville State	145,473	101,147	246,620
Shepherd	129,730	86,273	216,003
West Liberty State	220,953	110,110	331,063
W. Va. Institute of Technology	185,974	136,106	322,080
W. Va. State	238,582	140,209	378,791
Sub-Total Four-Year Colleges	1,489,248	850,507	2,339,755
Community Colleges:			
Parkersburg	100,884	128,699	229,583
Southern W. Va.	161,420	53,332	214,752
W. Va. Northern	105,040	35,504	140,544
Sub-Total Community Colleges	367,344	217,535	584,879
Branch College:			
Potomac State	120,671	38,630	159,301
TOTAL All Institutions	3,825,079	3,200,119	7,025,198

TABLE F

ANALYSIS OF EXPENDITURES FOR GENERAL ADMINISTRATION

Institution	President's Office	Business Office	Planning Office	Other General Administration	Total
Universities:					
Marshall	112,819	413,798	---	---	526,617
West Virginia	442,797	676,829	83,156	---	1,202,782
Sub-Total Universities	555,616	1,090,627	83,156	---	1,729,399
Graduate College:					
W. Va. College of Graduate Studies	56,653	61,764	---	---	118,417
Four-Year Colleges:					
Bluefield State	29,449	62,049	8,142	6,453	106,093
Concord	64,336	105,734	61,235	5,339	236,644
Fairmont State	79,494	85,445	8,381	52,479	225,799
Glenville State	39,800	82,000	---	23,673	145,473
Shepherd	52,326	72,404	---	5,000	129,730
West Liberty State	42,148	154,099	24,706	---	220,953
W. Va. Institute of Technology	65,598	88,840	---	31,536	185,974
W. Va. State	56,376	136,219	41,943	4,044	238,582
Sub-Total Four-Year Colleges	429,527	786,790	144,407	128,524	1,489,248
Community Colleges:					
Parkersburg	34,959	63,423	---	2,502	100,884
Southern W. Va.	48,227	96,049	---	17,144	161,420
W. Va. Northern	56,019	49,021	---	---	105,040
Sub-Total Community Colleges	139,205	208,493	---	19,646	367,344
Branch College:					
Potomac State	38,589	52,848	6,125	23,109	120,671
TOTAL All Institutions	1,219,590	2,200,522	233,688	171,279	3,825,079

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TABLE G

ANALYSIS OF EXPENDITURES FOR GENERAL EXPENSES

Institution	Tabulating and Data Processing	Duplicating and Printing Services	Communications	Public Relations and Information Office	Institutional Memberships	Alumni Office	Lectures and Concerts	Commencement	Other General Expenses	Total
Universities:										
Marshall	263,766	---	164,505	205,701	12,694	35,936	---	6,827	6,443	695,872
West Virginia	678,171	186,706	88,199	138,295	12,850	214,391	---	---	23,787	1,342,399
Sub-Total Universities	941,937	186,706	252,704	343,996	25,544	250,327	---	6,827	30,230	2,038,271
Graduate College:										
W. Va. College of Graduate Studies	4,067	---	17,810	33,056	243	---	---	---	---	55,176
Four-Year Colleges:										
Bluefield State	963	9,023	8,616	2,827	2,676	---	2,798	173	---	27,076
Concord	46,174	---	33,280	31,950	1,925	3,712	17,695	2,080	---	136,816
Fairmont State	44,605	4,861	28,383	28,937	2,589	---	---	---	3,395	112,770
Glenville State	41,808	---	42,020	9,325	5,140	2,854	---	---	---	101,147
Shepherd	44,091	---	20,784	11,670	3,101	654	400	5,573	---	86,273
West Liberty State	82,712	---	---	16,069	2,875	6,386	1,026	1,042	---	110,110
W. Va. Institute of Technology	36,294	---	57,188	32,460	---	---	10,164	---	---	136,106
W. Va. State	19,235	44,365	32,689	23,059	3,580	9,314	---	---	7,967	140,209
Sub-Total Four-Year Colleges	315,882	58,249	222,960	156,297	21,886	22,920	32,083	8,868	11,362	850,507
Community Colleges:										
Parkersburg	48,920	19,298	48,257	7,210	2,749	---	---	2,265	---	128,699
Southern W. Va.	13,332	10,381	11,852	13,067	1,800	---	---	2,900	---	53,332
W. Va. Northern	---	10,425	13,464	11,115	500	---	---	---	---	35,504
Sub-Total Community Colleges	62,252	40,104	73,573	31,392	5,049	---	---	5,165	---	217,535
Branch College:										
Potomac State	---	---	12,147	9,974	1,380	8,595	1,211	1,929	3,394	38,630
TOTAL All Institutions	1,324,138	285,059	579,194	574,715	54,102	281,842	33,294	22,789	44,986	3,200,119

TABLE H

ANALYSIS OF EXPENDITURES FOR STUDENT SERVICES

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Institution	Admission and Registrar's Office	Dean of Students' Office	Guidance and Counseling Service	Office of Financial Aids	Placement Service	Health Service	Student Activities	Other Student Services	Total
Universities:									
Marshall	186,806	118,967	60,844	60,141	38,948	106,445	215,516	---	787,667
West Virginia	496,927	130,244	170,719	121,122	86,086	17,286	1,213,945	---	2,236,329
Sub-Total Universities	683,733	249,211	231,563	181,263	125,034	123,731	1,429,461	---	3,023,996
Graduate College:									
W. Va. College of Graduate Studies	67,834	---	---	---	---	---	---	---	67,834
Four-Year Colleges:									
Bluefield State	46,252	53,797	---	18,174	16,684	9,291	51,589	---	195,787
Concord	93,997	40,699	71,409	30,508	7,565	23,781	99,699	---	367,658
Fairmont State	83,893	76,974	86,175	28,964	14,905	30,247	153,799	---	474,957
Glenville State	69,530	55,895	19,694	24,145	29,376	27,810	4,549	---	230,999
Shepherd	64,764	57,821	47,087	22,417	---	27,244	47,475	---	266,808
West Liberty State	107,463	72,440	28,992	6,759	10,159	27,110	62,782	---	315,705
W. Va. Institute of Technology	73,856	54,550	10,206	26,478	6,000	16,844	145,960	---	333,894
W. Va. State	91,554	81,061	36,850	38,801	51,257	44,215	99,910	1,004	444,652
Sub-Total Four-Year Colleges	631,309	493,237	300,413	196,246	135,946	206,542	665,763	1,004	2,630,460
Community Colleges:									
Parkersburg	34,689	20,350	16,733	25,370	---	---	16,900	---	114,042
Southern W. Va.	38,139	30,636	29,228	17,672	---	---	9,328	---	125,003
W. Va. Northern	24,357	22,966	15,500	9,934	---	---	2,422	---	75,179
Sub-Total Community Colleges	97,185	73,952	61,461	52,976	---	---	28,650	---	314,224
Branch College:									
Potomac State	61,282	23,943	13,001	23,332	---	14,849	64,797	---	208,204
TOTAL All Institutions	1,548,343	840,343	606,438	453,817	260,980	345,122	2,188,671	1,004	6,244,718

TABLE I

ANALYSIS OF EXPENDITURES FOR LIBRARIES

Institution	Administration	Circulation Service	Technical Service	Total
Universities:				
Marshall	69,022	107,682	743,948	920,652
West Virginia	69,458	337,163	1,151,539	1,558,160
Sub-Total Universities	138,480	444,845	1,895,487	2,478,812
Graduate College:				
W. Va. College of Graduate Studies	23,519	8,928	152,321	184,768
Four-Year Colleges:				
Bluefield State	33,891	89,411	114,274	237,576
Concord	17,242	65,367	123,300	205,909
Fairmont State	24,846	69,878	293,488	388,212
Glenville State	19,620	33,244	197,191	250,055
Shepherd	19,680	32,012	177,414	229,106
West Liberty State	38,257	95,910	295,257	429,424
W. Va. Institute of Technology	23,735	46,650	223,792	294,177
W. Va. State	32,941	64,075	194,278	291,294
Sub-Total Four-Year Colleges	210,212	496,547	1,618,994	2,325,753
Community Colleges:				
Parkersburg	23,266	36,407	66,790	126,463
Southern W. Va.	19,131	8,700	170,799	198,630
W. Va. Northern	20,941	29,026	73,199	123,166
Sub-Total Community Colleges	63,338	74,133	310,788	448,259
Branch College:				
Potomac State	15,382	12,264	36,907	64,553
TOTAL All Institutions	450,931	1,036,717	4,014,497	5,502,145

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TABLE J ANALYSIS OF EXPENDITURES FOR PHYSICAL PLANT OPERATION AND MAINTENANCE

Institution	Administration and Supervision	Custodial Service	Building and Equipment Repairs and Maintenance	Care and Maintenance of Grounds	Utilities	Police and Watchmen	Motor Pool and Operations	Special Projects and Minor Operations	Operation of Heating Plant	Garbage and Trash Disposal	Hauling, Moving, and Storage	Other General Physical Plant Expenses	Total
Universities:													
Marshall	231,428	367,942	376,912	236,080	296,924	77,867	58,757	---	---	---	---	---	1,645,910
West Virginia	277,271	981,254	1,750,705	287,856	1,292,330	188,330	116,004	---	109,253	19,632	112,137	152,674	5,287,446
Sub-Total Universities	508,699	1,349,196	2,127,617	523,936	1,589,254	266,197	174,761	---	109,253	19,632	112,137	152,674	6,933,356
Graduate College:													
W. Va. College of Graduate Studies	7,409	24,319[a]	83,105	---	---	---	4,029	2,237	---	---	---	---	121,099
Four-Year Colleges:													
Bluefield State	57,315	86,448[b]	88,095	16,201	83,192	46,299	13,555	---	---	94	---	6,085	397,284
Concord	38,552	102,630[c]	142,647	54,184	122,281	22,219	20,392	10,329	---	9,900	---	---	523,134
Fairmont State	32,181	158,008	169,150	69,269	59,761	33,418	27,638	---	---	7,998	21,344	---	578,767
Glenville State	24,652	68,551	53,348	33,305	42,593	29,382	35,220	13,835	19,821	2,700	8,786	---	332,193
Shepherd	18,732	98,885	96,914	54,072	71,761	17,558	14,719	---	---	---	---	2,050	374,691
West Liberty State	17,065	112,183	77,113	53,769	52,334	27,887	31,933	---	---	3,180	---	---	375,464
W. Va. Institute of Technology	31,612	160,916	110,087	75,525	132,145	25,811	21,038	---	2,994	6,341	18,764	19,074	604,307
W. Va. State	26,667	161,180[d]	213,366	27,452	176,209	43,635	33,956	8,832	---	8,166	7,210	2,181	708,854
Sub-Total Four-Year Colleges	246,776	948,801	950,720	383,777	740,276	246,209	198,451	32,996	22,815	38,379	56,104	29,390	3,894,694
Community Colleges:													
Parkersburg	20,531	53,384	13,795	6,327	50,970	---	8,795	---	---	---	---	---	153,802
Southern W. Va.	8,642	23,914	52,094	2,000	4,055	---	528	---	---	576	644	---	92,453
W. Va. Northern	---	14,808	3,502	154	8,970	---	835	---	---	384	---	---	28,653
Sub-Total Community Colleges	29,173	92,106	69,391	8,481	63,995	---	10,158	---	---	960	644	---	274,908
Branch College:													
Potomac State	15,063	63,919	66,616	9,079	39,098	6,455	14,224	42,614	---	6,808	---	1,347	265,223
TOTAL All Institutions	807,120	2,478,341	3,297,449	925,273	2,432,623	518,861	401,623	77,847	132,068	65,779	168,885	183,411	11,489,280

[a]Includes $276 reimbursed to Bluefield State College, $436 reimbursed to Concord College, and $13,351 reimbursed to W. Va. State College for costs of shared facilities.
[b]Excludes $276 reimbursed by W. Va. College of Graduate Studies for costs of shared facilities.
[c]Excludes $436 reimbursed by W. Va. College of Graduate Studies for costs of shared facilities.
[d]Excludes $13,351 reimbursed by W. Va. College of Graduate Studies for costs of shared facilities.

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